

RECORDER'S PERPETUATION FUND

Indiana State Board of Accounts
2023 Recorders Conference



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IC 36-2-7-10(f)

The county treasurer shall establish a recorder's record perpetuation fund. The fund consists of all fees collected under this section for deposit in the fund and amounts transferred to the fund from the county identification security protection fund under IC 36-2-7.5-11. Except as provided in section 10.2 of this chapter, the county recorder may use any money in this fund without appropriation for:

- (1) the preservation of records; and
- (2) the improvement of record keeping systems and equipment; within the control of the county recorder. Money in the fund may not be deposited or transferred into the county general fund and does not revert to the county general fund at the end of the fiscal year.



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<h2>Key Phrases</h2>	<p>The county recorder may use any money in this fund without appropriation for:</p> <ul style="list-style-type: none"> - Preservation of records and - The improvement of record keeping systems and equipment
	<p>Within the control of the county recorder.</p>
	<p>Money from this fund may not be transferred to general and does not revert to general fund.</p>
	

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<h2>IC 36-2-7-10.2</h2> <p>(b) A county recorder may pay all or a portion of the expenses of the county recorder's office for the following calendar year from the fund only if:</p> <p>(1) the county recorder submits to the county fiscal body a sworn statement that:</p> <ul style="list-style-type: none"> (A) the current revenue to the fund is sufficient to fulfill the statutory purpose of the fund; (B) the technology of the county recorder's office is presently updated and at a level to sufficiently meet the statutory purposes of the fund and the county recorder's office; 	
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IC 36-2-7-10.2 Continued

(C) the fund has a sufficient reserve, consistent with the recorder's plan, to capitalize the next technology or other records management upgrade necessary to fulfil the statutory purpose of the fund and the county recorder's office;

(D) the county recorder specifically requests that all or a specific, identifiable portion of the fund be used to pay the expenses of the county recorder's office for the following calendar year; and

(2) the county fiscal body adopts an ordinance approving the recorder's request under subsection (c).



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IC 36-2-7-10.2 – Key Phrases

- Effective July 1, 2014
- Recorder's records perpetuation **may** be used for expenses of the county recorder's office if:
 - For the following calendar year
 - The county recorder submits to the fiscal body a sworn statement
 - The county fiscal body adopts an ordinance approving the recorder's request.



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Claims – Statutory Purpose

- Don't need an appropriation.
- Restricted to preservation of records and improvement of record keeping system and equipment
- Payroll costs can be paid if the work being done is for the statutory purpose

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Claims – Operating Costs

- Claims submitted for operating costs
- Only operating costs of the Recorder's office
- Payroll costs can be paid
- Can't exceed the amount in the sworn statement/ordinance

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Audit Expectations

- First expectation is that the record perpetuation fund has been used for expenditures related to preservation of records and improvement of record keeping system.
- If not, we will be looking for the sworn statement and ordinance approving the requested amount and audit for compliance with the statement and ordinance.
- If the county is not compliant with the statute, there could be a finding and there could be a request to restore funds to the record perpetuation fund.



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Why does it go oh so wrong?

- Council doesn't give you a sufficient budget in the general fund:
 - Control issues
 - Lack of understanding of the purpose of the fund
 - Scarce resources



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NEED HELP?
HAVE A QUESTION?



The logo of the State Board of Accounts is circular. It features a central torch with a flame, surrounded by a ring of stars. The words "STATE BOARD OF ACCOUNTS" are written in a semi-circle above the torch, and "EST. 1909" is written below it. The word "INDIANA" is written in a small arc above the torch.

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STATE BOARD OF ACCOUNTS
EST. 1909

Contact Us

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QUESTIONS & DISCUSSION

